I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: JUNE 30, 2008

(Mich W Radius)

Docket No.: G0126.0242

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Atsushi Murashima

Application No.: 10/553,700 Confirmation No.: 1998

Filed: October 17, 2005 Art Unit: 2626

For: CODE CONVERSION METHOD AND

DEVICE, PROGRAM, AND RECORDING

MEDIUM

Examiner: Daniel D. Abebe

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action issued March 18, 2008, please consider the following remarks:

A Listing of the Claims begins on page 2 of this paper.

Remarks/Arguments begin on page 13 of this paper.